Council Regulation (EC) No 1217/2009 of 30 November 2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union (codified version)

[[F1]COUNCIL REGULATION (EC) No 1217/2009

of 30 November 2009

setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Union**]**

(codified version)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular the third subparagraph of Article 37(2) thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament[(1)],

Whereas:

(1) Regulation No 79/65/EEC of the Council of 15 June 1965 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Economic Community[(2)] has been substantially amended several times[(3)]. In the interests of clarity and rationality the said Regulation should be codified.

(2) The development of the common agricultural policy requires that there should be available objective and relevant information on incomes in the various categories of agricultural holding and on the business operation of holdings coming within categories which call for special attention at Community level.

(3) The accounts of agricultural holdings constitute the basic source of essential data for any assessment of incomes on agricultural holdings or study of their business operation.

(4) The data collected should be obtained from agricultural holdings specially and suitably selected in accordance with common rules and be based on verifiable facts. Such data should reflect technical, economic and social conditions on the holdings involved, be taken from individual holdings, be available as quickly as possible, be based on uniform definitions, be presented in a common form and be usable at all times and in full detail by the Commission.

(5) Those objectives can be attained only by means of a Community network for the collection of farm accountancy data (hereinafter referred to as ‘data network’), based on the farm accountancy offices existing in each Member State, enjoying the confidence of the parties concerned and relying on their voluntary participation.

Changes to legislation: *There are outstanding changes not yet made to Council Regulation (EC) No 1217/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

(6) In order to obtain accounting results that are sufficiently homogeneous at Community level, the returning holdings should be distributed among the various divisions and the various categories of holdings on the basis of a stratification of the field of survey based on the Community typology for agricultural holdings as established by Commission Regulation (EC) No 1242/2008 of 8 December 2008 establishing a Community typology for agricultural holdings[(4)].

(7) The divisions of the data network should, as far as possible, be identical with those used for the presentation of other regional data that are essential in order to provide guidelines for the common agricultural policy.

(8) For management reasons, the Commission should be authorised to amend the list of divisions of Member States, at the request of a Member State.

(9) The field of survey of the data network should comprise all agricultural holdings of a certain economic size, irrespective of any outside work the operator may engage in. This field should be re-examined periodically in the light of the new Farm Structure Survey data.

(10) Returning holdings should be selected in accordance with the rules laid down in the context of a selection plan aimed at obtaining a representative accounting sample of the field of survey.

(11) In view of the experience gained, it is desirable that the main decisions concerning the selection of returning holdings, particularly the establishment of the selection plan, should be adopted at national level. Consequently, it is at that level that a body should be made responsible for this task. Those Member States which have several divisions should, however, be free to maintain regional committees.

(12) The national liaison agency should play a key role in the management of the data network.

(13) In selecting agricultural holdings and analysing and evaluating the data collected it is necessary to refer to data derived from other sources.

(14) Farmers should be given an assurance that their accounts and all other individual details obtained pursuant to this Regulation will not be used for taxation purposes or for purposes other than those provided for in this Regulation or divulged by persons participating or having participated in the Community farm accountancy data network.

(15) In order that it may satisfy itself as to the objectivity and relevance of the data collected, the Commission should be in a position to obtain all necessary details concerning the manner in which the bodies entrusted with the selection of agricultural holdings and the accountancy offices participating in the Community farm accountancy data network discharge their duties and, if necessary, to send experts to work on the spot with the collaboration of the competent national authorities.

(16) The data network is a useful tool which enables the Community to develop the common agricultural policy and it serves, as a consequence, the Member States as well as the Community. The costs of the computerised systems on which the network relies and of

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studies and development activities of other aspects of the network, should therefore be eligible for Community financing.

(17) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission[(5)],

HAS ADOPTED THIS REGULATION:

Textual Amendments

F1 Substituted by Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013 amending Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community.

CHAPTER I

[F1CREATION OF A UNION FARM ACCOUNTANCY DATA NETWORK]

Article 1

[F1 1 To meet the needs of the common agricultural policy, a Union farm accountancy data network ('FADN' or 'data network') is set up for the collection of farm accountancy data.]

2 The purpose of the data network shall be to collect the accountancy data needed for, in particular:

a an annual determination of incomes on agricultural holdings coming within the field of the survey defined in Article 5; and

b a business analysis of agricultural holdings.

[F1 3 The data obtained pursuant to this Regulation shall, in particular, serve as the basis for the drawing up of reports by the Commission on the situation of agriculture and of agricultural markets, as well as on farm incomes in the Union. Those reports shall be made publicly available on a dedicated website.]

Article 2

For the purposes of this Regulation, the following definitions shall apply:

(a) '[F1 farmer]' means the natural person responsible for the day-to-day management of an agricultural holding;

(-b) [F1 'holding' means a farm business, in accordance with its general use in the context of Union agricultural surveys and censuses;

(b) 'category of holding' means a group of agricultural holdings that belong to the same categories, as regards the type of farming and economic size as defined in the Union typology for agricultural holdings;]

(c) 'returning holding' means any agricultural holding making returns for the purposes of the data network;

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(d) **[**F1‘Farm Accountancy Data Network division’ or ‘FADN division’ means the territory of a Member State, or any part thereof, delimited with a view to the selection of returning holdings, (a list of such divisions is set out in Annex I);**]**

(e) ‘accountancy data’ means any technical, financial or economic data relating to an agricultural holding derived from accounts consisting of entries made systematically and regularly throughout the accounting year**[**F1;**]**

(f) **[**F2‘standard output’ means standard value of gross production.**]**

Textual Amendments

F2 Inserted by Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013 amending Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community.

Article 3

In order to ensure that the list of FADN divisions can be updated following a request by a Member State, the Commission shall be empowered to adopt delegated acts, in accordance with Article 19a, amending Annex I with respect to the list of FADN divisions per Member State.**]**

CHAPTER II

[F1**DATA FOR THE DETERMINATION OF INCOMES AND THE BUSINESS ANALYSIS OF AGRICULTURAL HOLDINGS]**

Article 4

This Chapter shall apply to the collection of accountancy data for the purposes of making an annual determination of incomes and a business analysis of agricultural holdings.

Those data shall be collected by means of regular and special surveys.**]**

Article 5

[F1 1 The field of the survey referred to in Article 1(2) shall cover agricultural holdings having an economic size equal to, or greater than, a threshold expressed in euro corresponding to one of the lower limits of the economic size classes of the Union typology for agricultural holdings defined in Article 5b.

The Commission shall adopt delegated acts, in accordance with Article 19a, laying down the rules for fixing the threshold referred to in the first subparagraph of this paragraph.

The Commission shall adopt, on the basis of data received from Member States, implementing acts fixing the threshold referred to in the first subparagraph. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).**]**

2 To qualify as a returning holding, an agricultural holding shall:

a have an economic size equal to, or greater than, a threshold to be determined in accordance with paragraph 1;

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b be farmed by a farmer holding accounts or willing and able to keep farm accounts and willing to allow the accountancy data from his holding to be made available to the Commission;

[F1c be representative, together with the other holdings and at the level of each FADN division, of the field of survey.]

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F3 4 . . . . . .

Textual Amendments

F3 Deleted by Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013 amending Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community.

[F2 Article 5a

1 Each Member State shall draw up a plan for the selection of returning holdings that ensures a representative accounting sample of the field of survey.

The Commission shall adopt delegated acts, in accordance with Article 19a, laying down the rules by which Member States are to draw up such plans. Such rules shall ensure that plans for the selection of returning holdings:

— are drawn up on the basis of the most recent statistical data,

— are presented in accordance with the Union typology for agricultural holdings, and

— specify, in particular, the distribution of returning holdings per category of holding and the detailed rules for their selection.

2 In accordance with the rules adopted in accordance with paragraph 1, and on the basis of the data received from Member States, the Commission shall adopt implementing acts fixing the number of returning holdings per Member State and per FADN division. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

3 The number of returning holdings to be selected per FADN division may differ from the number laid down in the implementing acts to be adopted pursuant to paragraph 2 by a maximum of 20 % in either direction, provided that the total number of the returning holdings of the Member State concerned is respected.

4 The Commission shall adopt implementing acts establishing and updating models and methods relating to the form and content of the data to be notified to the Commission by Member States. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 19b(2).

Textual Amendments

F2 Inserted by Regulation (EU) No 1318/2013 of the European Parliament and of the Council of 22 October 2013 amending Council Regulation (EC) No 1217/2009 setting up a network for the collection of accountancy data on the incomes and business operation of agricultural holdings in the European Community.